United Nations E/AC.51/2015/L.4/Add.13

Economic and Social Council

Distr.: Limited
25 June 2015

Original: English

Committee for Programme and Coordination
Fifty-fifth session
1-26 June 2015
Agenda item 7
Adoption of the report of the Committee on its fifty-fifth session

Draft report

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Addendum

Programme questions: proposed programme budget for the biennium 2016-2017

(*Item 3 (a)*)

Proposals to improve the implementation of results-based budgeting

1. At its 15th meeting, on 15 June 2015, the Committee for Programme and Coordination considered the proposals of the Secretary-General to improve the implementation of results-based budgeting (A/70/80, chap. II).

2. The representative of the Secretary-General introduced the proposals and responded to queries raised during the Committee's consideration of the proposals.

Discussion

3. Delegations welcomed the Secretary-General's proposals to improve the implementation of results-based budgeting. The view was expressed that the improvement of results-based budgeting was an evolutionary process that took time to refine, as evident in the results presented in his report. The complexity of refining the results-based budgeting framework was underscored.

4. Delegations noted that the proposals in the report were based on the outcome of a methodological or technical review and expressed caution, stating that, although it was a sound approach to the implementation of results-based budgeting for most organizations, given the political dimensions of the United Nations, the proposed revision, based only on technical considerations, would not be suitable for the United Nations. It was emphasized that any proposed revisions to the results-based budgeting framework needed to take into account both the political realities

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of the programme and the methodological approach. It was acknowledged that ascertaining the proper balance between the two elements was not an easy process. One delegation expressed support for a methodological approach. Several delegations emphasized the need for a cautious approach.

5. One delegation welcomed the fresh approach so that the focus would be on the impact and not on outputs and indicated that it would tie into accountability for how resources were utilized. Another delegation sought clarification on how "impact" was seen and what "impact" was, given that it was a core issue that needed to be resolved, and whether it was seen in the Secretariat or in a wider context.

6. Regarding chapter II.E of the report, Proposed steps forward, some delegations sought further clarification, notably in view of the length of time since the adoption of resolution 55/231 in 2000. They asked why, given the number of years of experience with results-based budgeting, the Secretary-General was proposing an incremental approach. At the same time, some delegations expressed the view that the proposal to implement the revisions in an incremental manner was a sound approach. Clarification was sought on the choice of five programmes to be revised, the criteria for their selection, the reason for the revision of only five as opposed to all programmes, details of the proposed revisions, the reason for the implementation of the proposal in 2020-2021 and the possibility of advancing it, and the Secretariat's methods to ensure consistency across similar programmes.

7. It was recalled that the General Assembly, in its resolution 55/231, requested the Secretary-General to ensure that, in presenting the programme budget, expected accomplishments and, where possible, indicators of achievement are included to measure achievements in the implementation of the programmes of the Organization and not those of individual Member States. The view was expressed that any proposed revisions should be in line with the provisions of the resolution.

8. Clarification was sought on whether the current results-based budgeting process was working and the underlying challenges facing the Secretariat with regard to the current process. The view was expressed that, from the results presented in figure IV of the report, the current process seemed to work. Clarification was sought by one delegation as to who in the Secretariat was responsible for defining the expected accomplishments and indicators of achievement with the programmes.

Conclusions and recommendations

9. **The Committee reiterated that results-based budgeting and results-based management were mutually supportive management tools and that improved implementation of results-based budgeting enhanced both management and accountability in the Secretariat, and encouraged the Secretary-General to continue his efforts in that regard.**

10. **The Committee recommended that the General Assembly request the Secretary-General to ensure that expected accomplishments and, where possible, indicators of achievement measure achievements in the implementation of the programmes of the Organization and not those of individual Member States.**

11. **The Committee reiterated that external factors specific to the objectives and expected accomplishments should be identified in the proposed programme**

budget and that assessment of performance should reflect, and not be distorted by, the impact of unforeseen external factors.

12. **The Committee reiterated the request to the Secretary-General to ensure that expected accomplishments, indicators of achievement and objectives are defined, bearing in mind the direct link between inputs and outputs, and that inputs are commensurate with the needs of programmes, and taking into consideration the international character of the United Nations, the purposes of its Charter and its legislative mandates, as well as the fact that there exist difficulties in achieving the results of complex and long-standing political activities within specific time frames. The Committee concluded that the objectives of the Organization might not be realized in one biennial cycle only.**

13. **The Committee recalled paragraph 33 of its report on its fifty-third session (A/68/16), stressed in that regard the need for continued improvement in the formulation of objectives of the Organization, expected accomplishments of the Secretariat and indicators of achievement with the full involvement of the relevant intergovernmental bodies and recommended that the General Assembly request the Secretary-General to take forward specific and concrete measures to revise the logical frameworks and improve them, to the extent possible, so as to more clearly indicate the impact of the activities implemented, in preparation for the proposed strategic framework for the period 2018-2019.**